

UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	CIVIL ACTION NO.
)	
v.)	_____
)	
ELISEO CASTRO,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Y. Hill is a duly commissioned Revenue Officer employed in Small Business/Self-Employed Compliance, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-B1.

3. The Respondent, Eliseo Castro, resides or can be found at 5162 Rockborough Trail, Norcross, Georgia 30071, within the

jurisdiction of this Court.

4. Venue is therefore proper in this district under I.R.C. §7604(a) and 28 U.S.C. §1391(b)(1) and (2), as the summoned party resides and is found in this judicial district, and a substantial part of the events or omissions giving rise to the claims in this case occurred in this district.

5. Revenue Officer Y. Hill is conducting an investigation into the collection of tax liability of Eliseo Castro for the taxable years ending: December 31, 2004, December 31, 2006, December 31, 2007, and December 31, 2008, as is set forth in the Declaration of Revenue Officer Y. Hill attached hereto as Exhibit B.

6. The Respondent, Eliseo Castro, is in possession and control of testimony and other documents that are relevant to the above-described investigation.

7. On June 15, 2010, an Internal Revenue Service summons was issued by Revenue Officer Y. Hill directing the Respondent, Eliseo Castro, to appear before Revenue Officer Y. Hill on July 7, 2010, at 10:00am at 2888 Woodcock Blvd., Suite 105, Stop 315-D, Atlanta, Georgia, 30341, to testify and to produce books, records, and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of Respondent, Eliseo Castro, by Revenue Officer Y. Hill, on June

18, 2010. The summons is attached hereto and incorporated herein as Exhibit A.

8. On July 7, 2010, the Respondent, Eliseo Castro, did not appear in response to the summons. Respondent's refusal to comply with the summons continues to date as set forth in the Declaration of Revenue Officer Y. Hill attached as Exhibit B.

9. After Respondent's time to respond to the administrative summons had lapsed, an attorney with the IRS's Office of Chief Counsel sent a letter to Respondent, warning her of the consequences of her failing to comply with the June 15, 2010 Summons and providing her a final deadline of August 12, 2010 to meet with Revenue Office Y. Hill. See July 27, 2010 Letter, a copy of which is attached as Exhibit C.

10. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

11. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

12. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summons in order to properly investigate collection of the Federal tax liability of Eliseo Castro for the following taxable periods: December 31, 2004, December 31, 2006, December 31, 2007, and

December 31, 2008, as is evidenced by the Declaration of Y. Hill and incorporated as part of this petition.

WHEREFORE, Petitioner respectfully prays:

1. That the Court issue an order directing the Respondent, Eliseo Castro, to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

2. That the Court enter an order directing the Respondent, Eliseo Castro, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Y. Hill or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Y. Hill, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

This 21st day of September, 2010.

Respectfully submitted,

SALLY QUILLIAN YATES
UNITED STATES ATTORNEY

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